

Amendment No. 2 to HB2371

Sargent  
Signature of Sponsor

**AMEND Senate Bill No. 2233**

**House Bill No. 2371\***

By adding the following language as a new subsection to the amendatory language of Section 1:

(d) Notwithstanding any provision of law to the contrary, the cumulative total of manual handling fees charged to any one (1) taxpayer for all tax filings in any twelve-month period shall not exceed fifty dollars (\$50.00).

(e) The department shall notify each taxpayer that the cumulative total of all manual handling fees for all paper returns, reports, claims, statements, applications, or other documents filed with the department, including any payments or remittances that accompany such documents, shall not exceed fifty dollars (\$50.00) for all such filings in any twelve-month period. The department shall include such notice in any one (1) regularly scheduled communication between the department and the taxpayer.